

# EXHIBIT C

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**UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA**

DANIEL NASR,  
on behalf of himself and all others  
similarly situated,

Plaintiff,

v.

JETBLUE AIRWAYS  
CORPORATION

Defendant.

CIVIL ACTION NO.: \_\_\_\_\_

**DOCUMENT FILED  
ELECTRONICALLY**

**DECLARATION OF ERIC  
BERGER IN SUPPORT OF  
NOTICE OF REMOVAL**

I, Eric Berger, hereby declare under penalty of perjury pursuant to 28 U.S.C. §  
1746, state that the following is true and correct:

1           1.     I am employed by JetBlue Airways Corporation (“JetBlue”), the Defendant in  
2 this action, as a Tax Manager, and am authorized to make this declaration in support of  
3 JetBlue’s Notice of Removal.  
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5           2.     I am over the age of 18 years old and competent to testify.

6           3.     I make this declaration based upon my personal knowledge and my review of  
7 JetBlue’s business records, which are kept in the course of JetBlue’s regularly conducted  
8 business activity, and which are made at or near the time of the recorded event by someone  
9 with personal knowledge or from information transmitted by someone with personal  
10 knowledge; and it being the regular practice of JetBlue to make and keep such business  
11 records.  
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14           4.     The Complaint seeks damages in the form of “unrefunded September 11  
15 Security Fees” on behalf of “all United States citizens including Plaintiff who: (a) on or  
16 after March 1, 2014, (b) purchased a nonrefundable JetBlue ticket and subsequently  
17 cancelled that ticket, and (c) received a Credit including all fare, taxes, and fees in the form  
18 of a Credit.” Compl. ¶¶ 34, 57. The “Class period” is further defined as “March 1, 2014,  
19 to the date of class certification.” Compl. ¶ 34.  
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22           5.     The Transportation Security Administration’s (“TSA”) September 11  
23 Security Fee is a security service fee imposed on air transportation originating at airports  
24 in the United States.  
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26           6.     Pursuant to 49 C.F.R. § 1510.5(a), passengers currently may not be charged  
27 more than \$5.60 per one-way trip or \$11.20 per round trip.  
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1           7.     JetBlue must generally collect this fee from each revenue passenger that it  
2 transports from or within the United States.

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4           8.     As required by 49 C.F.R. Part 1510, JetBlue properly collects the September  
5 11 Security Fee on each applicable ticket that is sold, at the time of sale, and timely remits  
6 the fees to TSA by the end of the month following the calendar month in which the  
7 transportation is sold. Because September 11 Security Fees are “sales based”, JetBlue  
8 remits the fees to TSA each month whether or not the passenger has flown and regardless  
9 of the date of travel.

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12           9.     September 11 Security Fees are never treated as revenue by JetBlue. Upon  
13 their collection, September 11 Security Fees are held in trust for the benefit of the  
14 government in compliance with 49 C.F.R. Part 1510.

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16           10.    September 11 Security Fees are never co-mingled, nor counted as a profit for  
17 the airline. Rather, September 11 Security Fees are mapped to a specific liability account  
18 on JetBlue’s general ledger and clearly dedicated to TSA.

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20           11.    When a non-refundable ticket is purchased, JetBlue remits the September 11  
21 Security Fee to TSA by the end of the following month.

22           12.    When a non-refundable ticket is cancelled after the September 11 Security  
23 Fee has been remitted to TSA, JetBlue will net the cancelled September 11 Security Fee  
24 against collections for the current sales period. This netting occurs via an adjustment to  
25 JetBlue’s monthly remittance to TSA.  
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1       13. Typically, in this situation the September 11 Security Fee is refunded to the  
2 passenger's "Travel Bank" as a credit that can be used to make a subsequent booking.

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4       14. If the passenger does not rebook the flight or otherwise use the Travel Bank  
5 credit within an established window (typically within one year, although that timeframe  
6 was extended for COVID-19 related cancellations), the Travel Bank credit expires.

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8       15. Expired Travel Bank credits are remitted to TSA no later than the close of the  
9 following month.

10       16. From March 1, 2014, until the present date, on average, JetBlue remitted to  
11 TSA more than \$400,000 per month in September 11 Security Fees associated with expired  
12 Travel Bank credits. Thus, JetBlue has returned in excess of \$5 million September 11  
13 Security Fees associated with expired Travel Bank credits for the relevant time period.

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15       17. The alleged damages sought by Plaintiff in the form of "unrefunded  
16 September 11 Security Fees" on behalf of Plaintiff and Class members is significantly  
17 greater than the amount remitted by JetBlue to TSA for fees associated with expired Travel  
18 Bank credits from March 1, 2014, until the filing of the Complaint. Therefore, the  
19 Complaint seeks damages well in excess of \$5 million.  
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22                                   [Continued on Next Page]  
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1 I declare under penalty of perjury under the laws of the United States of America  
2 that the foregoing is true and correct to the best of my knowledge and belief.  
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5 Dated: Long Island City, New York  
6 September 28, 2023  
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A handwritten signature in black ink, appearing to read 'Eric Berger', is written over a horizontal line.

8 Eric Berger  
9 Tax Manager  
10 JetBlue Airways Corporation  
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